

unique Georgian alphabet, 1 of only 14 in use in the world today.

While Georgia was annexed by Russia in 1801, it never gave up its fight for independence. In 1918, those efforts were successful as Georgia regained its independence and relinquished its ancient monarchy for a democratically elected government. Sadly, this new-found independence was to be short-lived. In 1921, the Communist Iron Curtain descended over this small yet proud country. Georgia suffered terribly under the heavy hand of Soviet communism and its centrally planned economy. Through it all, the Georgian people never gave up their desire for independence.

On April 9, 1989, Soviet troops broke up a throng of 10,000 Georgian nationalists who were peacefully demonstrating for independence in Georgia's capital, Tbilisi. More than 200 people were injured and 19 killed, many of them women and children. Some were brutally beaten to death with shovels. This tragic event marked both the beginning of the end of Soviet domination and the rebirth of Georgia. After 70 years of Soviet domination, Georgia officially redeclared its independence on April 9, 1991. Thus, it is April 9 that is observed as both a commemoration of a tragedy and as the anniversary on which Georgia's long-fought-for independence was again regained.

Over the last few years, under the leadership of President Eduard Shevardnadze, Georgia has made remarkable strides toward a free market economy and democracy. A constitution grounded in democracy values has been adopted and free and fair Presidential and Parliamentary elections have been held. A new generation of leaders, including Zurab Zhvania, the 34-year-old Chairman of the Parliament who just last month visited us here in Washington, has begun to emerge. On the economic front, Georgia's new currency, the Lari, has remained stable since it was introduced in the fall of 1995. The International Monetary Fund has praised Georgia's economic initiatives and our own State Department has noted the significant progress Georgia has made in restructuring its economy. Several major United States corporations have already established a presence in Georgia.

Accordingly, Mr. Speaker, I rise today to commemorate the sixth anniversary of Georgian independence. I urge my colleagues to join in congratulating Georgia on its progress toward democracy and a free market economy.

ALASKA NATIVE SUBSISTENCE WHALING EXPENSE CHARITABLE TAX DEDUCTION

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 9, 1997

Mr. YOUNG of Alaska. Mr. Speaker, I rise to introduce a measure that would provide critically needed tax relief to a few Alaskan Native whaling captains who otherwise may not be able to continue their centuries-old tradition of subsistence whaling. In brief, this bill would provide a modest charitable deduction to those Native captains who organize and support traditional whaling hunt activities for their communities.

The Inupiat and Siberian Yupik Eskimos living in the coastal villages of northern and

western Alaska have hunting the bowhead whale for thousands of years. The International Whaling Commission [IWC] has acknowledged that "whaling, more than any other activity, fundamentally underlies the total lifestyle of these communities."

Today, under the regulatory eye of the IWC and the U.S. Department of Commerce, these Natives continue a sharply restricted bowhead subsistence hunt out of 10 coastal villages. Local regulation of the hunt is vested in the Alaska Eskimo Whaling Commission [AEWC] under a cooperative agreement with the Department of Commerce, National Oceanic and Atmospheric Administration.

The entire Native whaling community participates in these hunting activities. However, Native tradition requires that the whaling captains are financially and otherwise responsible for the actual conduct of the hunt; meaning they must provide the boat, fuel, gear, weapons, ammunition, food, and special clothing for their crews. Furthermore, they must store the whale meat until it is used.

Each of the approximately 35 bowhead whales landed each year provides thousands of pounds of meat and muktuk—blubber and skin—for these Native communities. Native culture dictates that a whaling captain whose crew lands a whale is responsible for feeding the community in which the captain lives. Customarily, the whale is divided and shared by all of the people in the community free of charge.

In recent years, Native whaling captains have been treating their whaling expenses as a deduction against their personal Federal income tax, because they donate the whale meat to their community and because their expenses have skyrocketed due to the increased costs in complying with Federal requirements necessary to outfit a whaling crew. The IRS has refused to allow these deductions, placing an extreme financial burden on those who use personal funds to support their Native communities' traditional activities. Currently five whaling captains have appeals of these disallowances pending before the tax court of the IRS.

The bill I am introducing today would amend section 170 of the Internal Revenue Code to provide that the investments made by this relatively small and fixed number of subsistence Native whaling captains are fully deductible as charitable contributions against their personal Federal income tax. Such an amendment should also retroactively resolve the disallowance and assessment cases now pending within the statute of limitations.

The expenses incurred by these whaling captains are for the benefit of the entire Native community. These expenses are vital contributions whose only purposes are to provide food to the community and to perpetuate the aboriginal traditions of the Native substance whaling culture.

Each Alaskan Native subsistence whaling captain spends an average of \$2,500 to \$5,000 in whaling equipment and expenses in a given year. A charitable deduction for these expenses would translate into a maximum revenue impact of approximately \$230,000 a year.

Such a charitable deduction is justified on a number of grounds. The donations of material and provisions for the purpose of carrying out subsistence whaling, in effect, are charitable contributions to the Inupiat and Siberian Yupik communities for the purpose of support an ac-

tivity that is of considerable cultural, religious, and subsistence importance to those native people. In expending the amounts claimed, a captain is donating those amounts to the community to carry out these functions.

Similarly, the expenditures can be viewed as donations to the Inupiat Community of the North Slope [ICAS], to the AEWC and to the communities' participating churches. The ICAS is a federally recognized Indian tribe under the Indian Reorganization Act of 1934 (48 Stat. 984). Under the Indian Tax Status Act, donations to such an Indian Tribe are tax deductible (28 U.S.C., 7871(a)(1)(A)). The AEWC is a 501(c)(3) organization. Both the ICAS and the AEWC are charged with the preservation of Native Alaskan whaling rights.

Also, it is important to note the North Slope Borough of Alaska, on its own and through the AEWC, spends approximately \$500,000 to \$700,000 annually on bowhead whale research and other Arctic marine research programs in support of the United States' efforts at the International Whaling Commission. This is money that otherwise would come from the Federal budget to support the U.S. representation at the IWC.

Given these facts and internationally and federally protected status of the Native Alaskan subsistence whale hunt, I believe expenditures for the hunt should be treated as charitable donations under section 170 of the Internal Revenue Code. I ask my fellow Members to join with me in clarifying the Federal Tax Code to make this a reality for these Native whaling captains.

THE ERISA CHILD ABUSE ACCOUNTABILITY ACT

HON. CAROLYN B. MALONEY

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, April 9, 1997

Mrs. MALONEY of New York. Mr. Speaker, I rise today in support of child abuse victims everywhere. The legislation I have introduced, the ERISA Child Abuse Accountability Act, H.R. 1142, empowers people in a system that seems to be set against them.

Abuse survivors may have moved past the physical pain, but the scars, and emotional turmoil remain. Some have turned to the judicial system to hold their abusers accountable for their crimes. They endure traumatic trials, reliving the years of torment, and dredging up suppressed memories, in order to put their pasts behind them.

But too often, a court battle is only the beginning of the struggle. Even if a court finds the abuser guilty and awards the victim compensation, the money can be elusive. The logical target might be the abuser's pension. However, although private pensions are attachable for child support or alimony settlements, current law protects private pensions from court ordered monetary awards in child abuse cases.

Under legislation authored by Representative Patricia Schroeder and passed during the 103d Congress, victims of child abuse are permitted to collect awards from Federal pensions. The ERISA Child Abuse Accountability Act is a natural extension of the original bill, to include private pensions.

Those who would commit a crime against a child must be held accountable. We cannot